

Amendments to the Specification:

Page 5, amend the paragraph

A first etching is performed for 15 seconds with the etching conditions set so that the pressure is 2.0 Pa and the gas flow ratio of ~~HBr/CHF₃~~ HBr/CHF₃ at this time is substantially 5/1 (the ratio of the amount of ~~CHF₃~~ CHF₃ gas against HBr gas being approximately 20%), while adding approximately 3 mL/min of ~~O₂~~ O₂ gas for controlling the reaction product on the wafer surface. Thereafter, a second etching is performed utilizing ~~CL₂, O₂~~ Cl₂, O₂ and HBr gas to form the main trench portion. The ratio of mixed gas including Cl₂, O₂ and HBr may be 5:1:20.

Page 6, amend the paragraph beginning on line 13 to read as follows:

The shape of the forward taper can be controlled by adjusting the added ~~O₂~~ O₂ gas, the total gas flow, the pressure and so on.

Page 8, insert the following paragraphs before the paragraph beginning on line 7.

Although the multilayer film has been described to comprise a silicon nitride film and a silicon oxide film, it may include either polycrystalline silicon or amorphous silicon.

Although the gas for processing the semiconductor substrate has been described to comprise Cl₂, O₂ and HBr, it may include a halogen system reaction gas such as CHF₃, C_xF_y, F₂, HF, Cl, HCl, HBr or HI.